

SENATE BILL 545

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Q2

2001 Regular Session
11r0971
CF 11r0959

By: **Harford County Senators**

Introduced and read first time: February 2, 2001

Assigned to: Budget and Taxation

A BILL ENTITLED

1 AN ACT concerning

2 **Harford County - Municipal Property Tax - Credits for Volunteer**
3 **Firefighters**

4 FOR the purpose of authorizing the governing body of a municipal corporation in
5 Harford County to grant, by law, a property tax credit against the municipal
6 corporation property tax imposed on certain owner-occupied residential real
7 property; authorizing a municipal corporation to provide, by law, for certain
8 provisions relating to the property tax credit; and generally relating to a
9 property tax credit in municipal corporations in Harford County for certain
10 owner-occupied real property.

11 BY adding to
12 Article - Tax - Property
13 Section 9-314(c)
14 Annotated Code of Maryland
15 (1994 Replacement Volume and 2000 Supplement)

16 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF
17 MARYLAND, That the Laws of Maryland read as follows:

18 **Article - Tax - Property**

19 9-314.

20 (C) (1) THE GOVERNING BODY OF A MUNICIPAL CORPORATION IN HARFORD
21 COUNTY MAY GRANT, BY LAW, A PROPERTY TAX CREDIT UNDER THIS SECTION
22 AGAINST THE MUNICIPAL CORPORATION PROPERTY TAX IMPOSED ON RESIDENTIAL
23 REAL PROPERTY THAT IS:

24 (I) OWNED BY AN INDIVIDUAL SERVING AS A MEMBER OF A
25 VOLUNTEER FIRE COMPANY AS DEFINED UNDER § 3-1101 OF THE COURTS ARTICLE;

26 (II) OCCUPIED AS THE PRINCIPAL RESIDENCE OF AN INDIVIDUAL
27 SERVING AS A MEMBER OF A VOLUNTEER FIRE COMPANY AS DEFINED UNDER §
28 3-1101 OF THE COURTS ARTICLE; AND

1 (III) LOCATED WITHIN THE JURISDICTION OF THE MUNICIPAL
2 CORPORATION.

3 (2) THE MUNICIPAL CORPORATION MAY PROVIDE, BY LAW, FOR:

4 (I) THE AMOUNT OF A PROPERTY TAX CREDIT UNDER THIS
5 SUBSECTION;

6 (II) THE DURATION OF A PROPERTY TAX CREDIT UNDER THIS
7 SUBSECTION; AND

8 (III) ANY OTHER PROVISION NECESSARY TO CARRY OUT THIS
9 SUBSECTION.

10 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
11 July 1, 2001.